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SENATE BILL 796

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Michael S. Sanchez

AN ACT

RELATING TO TAXATION; CHANGING THE MAILING DATE FOR PROPERTY  
TAX BILLS AND THE PAYMENT DUE DATE FOR PROPERTY TAXES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-38-36 NMSA 1978 (being Laws 1973,  
Chapter 258, Section 76, as amended) is amended to read:

"7-38-36. PREPARATION AND MAILING OF PROPERTY TAX  
BILLS. --

A. A copy of the property tax schedule prepared by  
the county assessor shall be delivered to the county treasurer  
~~[on]~~ no later than October 1 of each tax year.

B. Upon receipt of the property tax schedule, the  
county treasurer shall prepare and mail property tax bills to  
either the owner of the property or any person other than the  
owner to whom the tax bill is to be sent. Tax bills shall be

underscored material = new  
[bracketed material] = delete

1 mailed no later than ~~[November 1]~~ October 15 of each tax year.  
2 The validity of the tax, the time at which the tax is payable  
3 or any subsequent proceeding instituted for the collection of  
4 the tax is not affected by the failure of a person to receive  
5 his tax bill.

6 C. To obtain the maximum efficiency and  
7 coordination between their offices, a county treasurer and a  
8 county assessor may stipulate by written agreement that  
9 property tax bills be prepared or mailed, or both, by the  
10 county assessor. An agreement authorized under this subsection  
11 shall include provisions for the allocation of costs of the  
12 functions delegated to the county assessor and ~~[must]~~ shall be  
13 approved by the board of county commissioners. "

14 Section 2. Section 7-38-38 NMSA 1978 (being Laws 1973,  
15 Chapter 258, Section 78, as amended) is amended to read:

16 "7-38-38. PAYMENT OF PROPERTY TAXES--INSTALLMENT DUE  
17 DATES--REFUND IN CASES OF OVERPAYMENTS.--

18 A. Unless otherwise provided in the Property Tax  
19 Code, property taxes in the amount of ten dollars (\$10.00) or  
20 over are payable to the county treasurer in two equal  
21 installments due on ~~[November 10]~~ October 25 of the year in  
22 which the tax bill was prepared and mailed and on April 10 of  
23 the following year. A board of county commissioners may, by  
24 ordinance, provide that property taxes under ten dollars  
25 (\$10.00) are due and payable in a single payment on ~~[November~~

underscored material = new  
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1 10] October 25 of the year in which the tax bill was prepared  
2 and mailed. No demand for payment of property taxes is  
3 necessary.

4 B. If a taxpayer remits an amount in payment of his  
5 property taxes that exceeds the total property tax liability  
6 shown on the property tax bill, together with any applicable  
7 penalty and interest computed to the date payment is received  
8 by the county treasurer, a refund of the amount in excess shall  
9 be made to the taxpayer if either of the following conditions  
10 are met:

11 (1) a written request for the refund is made  
12 by the taxpayer and received by the county treasurer within  
13 sixty days of the date the excess payment is received by the  
14 county treasurer; or

15 (2) the county treasurer on his own initiative  
16 determines by June 30 of the year following the year for which  
17 taxes are imposed that an excess payment has been made."

18 Section 3. APPLICABILITY. --The provisions of this act  
19 apply to the 2003 and subsequent property tax years.